

AMENDMENTS TO LB 808

Introduced by Kopplin, 3

1           1. In AM2210:

2           a. Strike section 16 and insert the following new  
3 section:

4           Sec. 16. Section 77-1348, Revised Statutes Cumulative  
5 Supplement, 2004, is amended to read:

6           77-1348 (1) Whenever land which has received special  
7 valuation becomes disqualified for such special valuation, the  
8 assessor shall notify the taxpayer and there shall be added to the  
9 tax extended against the land on the respective property tax roll  
10 or rolls, to be collected and distributed in the same manner as  
11 other taxes levied upon real property, an amount equal to the sum  
12 of the following:

13           (a) If the land was disqualified for special valuation  
14 before the levy date of the year of disqualification, the total  
15 amount by which the taxes assessed against the land would have  
16 been increased if it had been valued at its recapture value  
17 during the last three or lesser number of years in which such  
18 special valuation was in effect for the land, and, if the land  
19 was disqualified on or after the levy date of the year of  
20 disqualification, the total amount by which the taxes assessed  
21 against the land would have increased if it had been valued at its  
22 recapture value during the last four or lesser number of years in  
23 which special valuation was in effect for the land; and

1           (b) Interest upon the amounts of additional tax from  
2 each year included in subdivision (1)(a) of this section at the  
3 rate of six percent from the dates at which such additional taxes  
4 would have been payable if no special valuation had been in effect  
5 through sixty days after the notice sent pursuant to subsection (1)  
6 of this section. Upon expiration of the sixty days, the additional  
7 taxes and interest shall be delinquent and interest shall accrue at  
8 the rate provided in section 45-104.01 until paid.

9           (2) In cases when the designation of special valuation is  
10 removed as a result of a sale or transfer described in subdivision  
11 (2) or (3) of section 77-1347 other than an acquisition described  
12 in subsection (3) of this section, the lien for such increased  
13 taxes and interest shall attach as of the day preceding such sale  
14 or transfer.

15           (3) The provisions of subsection (1) of this section do  
16 not apply if:

17           (a) The land was acquired by eminent domain;

18           (b) The land is owned by a public entity and is  
19 disqualified from special valuation because it is being used  
20 or is being developed for use in a public purpose or is exchanged  
21 for other property to be used or developed for use in a public  
22 purpose; or

23           (c) The land is donated to an organization exempt from  
24 taxation under section 501(c)(3) of the Internal Revenue Code  
25 or to the state or its political subdivisions and will be  
26 used by the organization, state, or political subdivision for  
27 a public, educational, religious, charitable, or cemetery purpose

1 under section 77-202.

2       (4) The county assessor may make a determination that  
3 land no longer qualifies for special valuation pursuant to sections  
4 77-1344 and 77-1347. If the county assessor's disqualification  
5 determination is made on or before March 19 of the year for which  
6 the land is deemed disqualified, the county assessor shall send  
7 a written notice of the determination to the applicant or owner  
8 within fifteen days after his or her determination, including the  
9 reason for the disqualification. A protest of the county assessor's  
10 determination may be filed with the county board of equalization  
11 within thirty days after the mailing of the notice. The county  
12 board of equalization shall decide the protest within thirty days  
13 after the filing of the protest. The county clerk shall, within  
14 seven days after the county board of equalization's final decision,  
15 mail to the protester written notification of the board's decision.  
16 The decision of the county board of equalization may be appealed  
17 to the Tax Equalization and Review Commission in accordance with  
18 section 77-5013 within thirty days after the date of the decision.  
19 The valuation notice relating to the land subject to the county  
20 assessor's disqualification notice shall be sent in accordance  
21 with subsection (2) of section 77-1315 and the valuation may be  
22 protested pursuant to section 77-1502.

23       (5) If the county assessor's disqualification  
24 determination is made after March 19 and on or before July  
25 25 of the year for which the land is deemed disqualified, the  
26 county assessor shall prepare a report for the county board of  
27 equalization setting forth the parcel the county assessor believes

1 should be disqualified, the reason for the disqualification, and  
2 the valuation of the property after disqualification. The county  
3 board of equalization may meet on or after June 1 and on or  
4 before July 25 to consider the question of the disqualification  
5 and valuation of a parcel or parcels reported to the county board  
6 of equalization pursuant to this section. Upon review of the  
7 report from the county assessor, the county board of equalization  
8 may issue a written notice to the taxpayer determining that  
9 the parcel should be disqualified and determining the valuation  
10 of the parcel after disqualification. A protest of either the  
11 disqualification determination or the valuation of the parcel, or  
12 both, may be filed with the county board of equalization within  
13 thirty days after the mailing of the notice. The county board of  
14 equalization shall decide the protest within thirty days after the  
15 filing of the protest. The county clerk shall, within seven days  
16 after the county board of equalization's final decision, mail to  
17 the protester written notification of the board's decision. The  
18 decision of the county board of equalization may be appealed to the  
19 Tax Equalization and Review Commission in accordance with section  
20 77-5013 within thirty days after the date of the decision.

21           b. On page 12, lines 16 through 19, strike the new  
22 matter and reinstate the stricken matter; and in line 18 after the  
23 reinstated matter insert "and"; and

24           c. On page 14, lines 14 through 18, strike the new matter  
25 and reinstate the stricken matter;

26           2. In the E & R amendments, AM7196, strike amendments 1  
27 a and d.

- 1                   3. Renumber the remaining sections and correct internal
- 2 references and the repealer accordingly.